

I hereby certify that this correspondence is being filed electronically with the U.S. Patent and Trademark Office on May 31, 2006.

Name of Applicant, Assignee or
Registered Representative

Our Case No. 9281-4597

In re Application of:

Examiner: Leader, William T.

Art Unit: 1742

For: SOFT MAGNETIC FILM HAVING HIGH IMPROVED SATURATED FLUX DENSITY, MAGNETIC HEAD USING THE SAME, AND MANUFACTURING METHOD THEREFORE

**M/S AF
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450**

This paper is submitted in response to the Office action dated March 27, 2006. The Claims begin on page 2, and the Remarks begin on page 6.